

EXHIBIT 7

CUSTOMER CLAIM

Bernard L. Madoff Investment Securities LLC
Case No 08-01789-BRL
U S Bankruptcy Court for the Southern District of New York
Claim Number: 000997

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

RECEIVED

DECEMBER 11, 2008

JAN 26 2009

(Please print or type)

Name of Customer: ROSALINDA MACALUSO
Mailing Address: Redacted
City: Redacted State: Redacted Zip: Redacted
Account No.: _____
Taxpayer I.D. Number (Social Security No.): Redacted-0784

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of December 11, 2008:

- a. The Broker owes me a Credit (Cr.) Balance of \$ 245,704⁰⁰
b. I owe the Broker a Debit (Dr.) Balance of \$ _____
c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$ _____
d. If balance is zero, insert "None." _____

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

		<u>YES</u>	<u>NO</u>
3.	Has there been any change in your account since December 11, 2008? If so, please explain.	_____	✓ _____
4.	Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	✓ _____
5.	Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	✓ _____
6.	Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	✓ _____
7.	Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	✓ _____
8.	Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	✓ _____
9.	Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.	_____	✓ _____

Please list the full name and address of anyone assisting you in the preparation of this claim form: _____

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 1/10/09 Signature Rosalinda Macaluso

Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff
Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Rosalinda Macaluso

Redacted

January 10 2009

Dear Mr. Picard,

I am writing to you regarding claims you are collecting from Bernard L. Madoff Investment Securities LLC customers for lost funds. While I do not have a direct account with Madoff Securities or listed as a customer, I had a formidable amount of money invested with him through a direct customer named Vincenza J. Brett. Her husband, Thomas E. Brett, an attorney in New York managed my money in Madoff's "investment" since 2005. I had \$350,000.00 "invested" with Madoff and this loss is financially catastrophic for me as it represented my life savings and money from my family generations before me.

Thomas E. Brett notified me of this financial loss on December 15 2008. Enclosed you will find a copy of that letter informing me of the Madoff Securities fraud. Also enclosed with this letter, you will find a sample 1099-MISC form that Thomas E. Brett sent annually for income taxes as well as the last statement from Thomas E. Brett in October 2008 representing an "interest payment" for the "investment" with Madoff Securities.

It is my understanding that the SIPC will insure each investor up to \$500,000.00. As Thomas E. Brett stated in the enclosed letter, there were several investors through the Vincenza J. Brett account with Madoff Securities. I am certain the total invested funds through Vincenza J. Brett have well surpassed \$500,000.00. When looking at these facts, I am highly concerned that little to no funds will be recovered to me.

I write to you with a heavy heart and plead that you consider these circumstances and recognize the third party investors through the Vincenza J. Brett account managed by Thomas E. Brett. In the period I had money "invested" with Madoff Securities through the Vincenza J. Brett account, I received \$104,296.00 in "interest" payments. I ask that you consider a claim from me for \$245,704.00.

Once again, I plead that you give consideration for my loss in this securities fraud case as well as all other third party investors through Thomas E. Brett and the Vincenza J. Brett account. Please find a completed customer claim form on my behalf.

Sincerely,

Rosalinda Macaluso
Rosalinda Macaluso

MWPTAP00093486

THOMAS E. BRETT
ATTORNEY AT LAW

(718) 263-0123

SUITE 311
125-10 QUEENS BOULEVARD
KEW GARDENS, N.Y. 11415

December 15, 2008

Dear *Rosalinda*

Bernard Madoff Investment Securities, LLC, has managed my investments since approximately 1967. I have been his customer for 41 years.

You and several relatives and friends have participated in this investment for many years. We have received a 10% return on our money just about every quarter. I have received monthly statements of stock trades, dividends and interest earned, as well as end of year 1099 tax reports.

I am sorry to report that he was arrested on December 11th and charged with securities fraud. It was alleged that he operated a Ponzi scheme that could involve losses of more than \$50-billion. You may have read about the case in Friday's papers. I enclose copies of some newspaper articles. The NY Times has been reporting this almost daily; today they have three separate articles.

The government has appointed a receiver and has frozen all accounts in an effort to protect investors. I obviously don't know whether our investments are in danger or when we will know the extent of the loss.

I am certain, however, that we will not receive our checks in January.

I and the entire financial community are shocked at this news.

I will forward developments as I am informed of same. In the meantime, follow the news reports.

Very truly yours,

Tom

MWPTAP00093487

9595

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <i>VINCENZA J. BRETT</i> REDACTED		1 Rents \$	OMB No. 1545-0115 2007		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$ <i>14,089.00</i>	4 Federal income tax withheld \$		
PAYER'S federal identification number Redacted <i>9695</i>	RECIPIENT'S identification number Redacted <i>0784</i>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name <i>Rosalinda Macaluso</i>		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		
Street Redacted	City, st	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		11	12		
2nd TIN not <input type="checkbox"/>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

MWPTAP00093488

THOMAS E. BRETT
ATTORNEY AT LAW

(718) 263-0123

SUITE 311
125-10 QUEENS BOULEVARD
KEW GARDENS, N.Y. 11415

October 14, 2008

Mr. Gaetano Macaluso
c/o Rosalinda Macaluso

Redacted

Dear Tom:

I enclose herewith my check for \$1,375 which amounts to 10% on \$55,000 for the months of July 1, 2008 to September 30, 2008.

I also enclose my check for Rosalinda for \$5,625 which amounts to 10% on \$220,000 for July and up to August 15 (\$2,750) and 10% on \$230,00 for the balance of August and for September (\$2,875).

Very truly yours,



Thomas E. Brett

ms
encl.

MWPTAP00093489

THOMAS E. BRETT
ATTORNEY AT LAW

(718) 263-0123

SUITE 311
125-10 QUEENS BOULEVARD
KEW GARDENS, N.Y. 11415

October 14, 2008

Ms. Rosalinda Macaluso

Redacted

Dear Rosalinda:

I enclose herewith my check to your order in the sum of \$3,000
which is 10% on \$120,000 for July 1, 2008 to September 30, 2008.

Very truly yours,



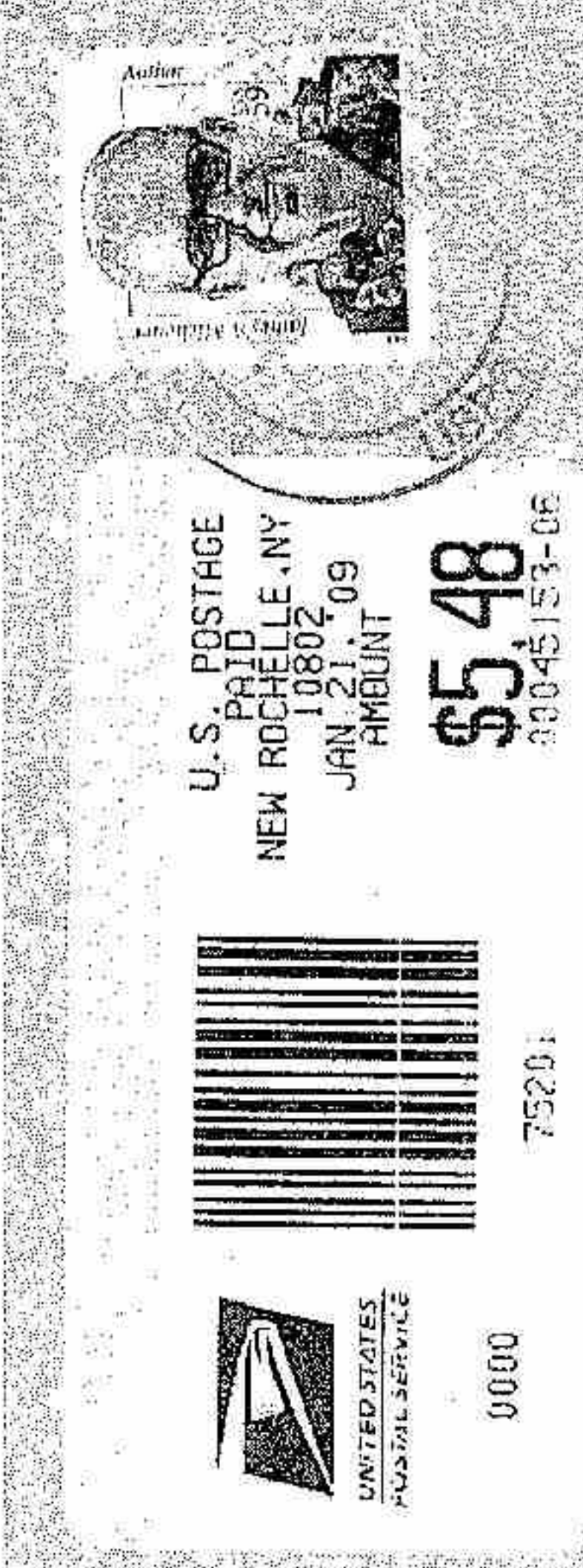
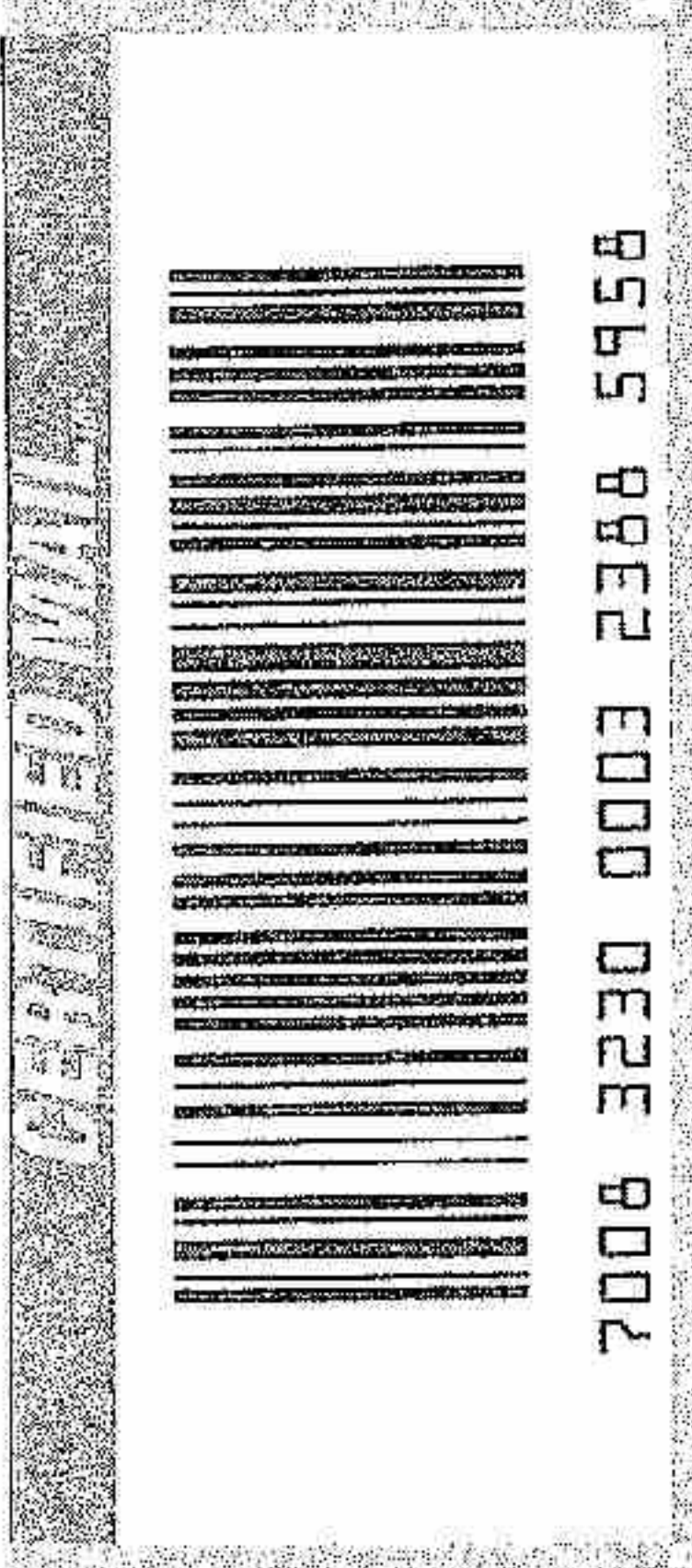
Thomas E. Brett

ms
encl.

MWPTAP00093490

Rosalinda Macaluso

Redacted



IRVING H. PICARD, ESQ.
TRUSTEE FOR BERNARD L. MADOFF INVESTMENT SECURITIES LLC
Claims Processing Center
2100 McKinney Ave. Suite 800
DALLAS, TX 75201

